IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.87 OF 2005

Commissioner of Central Excise,
Mumbai - III .. Appellant

V/s

M/s. Vidyut Metallics Ltd. .. Respondents

Mrs. Neeta Masurkar for the Appellant

Mr. Prakash Shah i/b. PDS Legal for the Respondents

CORAM : DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 10TH JANUARY, 2006.

P.C.:

1. Heard learned counsel for the Appellant and the learned counsel for the Respondents. In the above appeal, the Appellant has raised following question of law :-

a) Whether in the facts and circumstances of the case the assessee can claim Modvat credit on capital goods for the manufacture of Plastic components of shaving system received under Rule 57 F (4) and 57 AC (5) and cleared to the original manufacturer without payment of duty.

2. We have also perused the order of the CESTAT dated 3rd November, 2004 wherein in paragraph - 5, the Tribunal has referred to and relied upon the judgment of the Hon'ble Supreme Court in the case of **Escorts Ltd. (2004 (171) ELT 145 SC)** has clearly interpreted the expression 'final product' as the one that comes out of the factory and not the individual parts. So, in view of the aforesaid judgment of the Supreme Court, the CESTAT has rightly allowed the appeal. We do not find any substantial question of law. Hence, appeal stands dismissed.

(DR.S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)